

Stamp Duties
IMPOSED BY ACT OF CONGRESS, TO TAKE
EFFECT AUGUST 1, 1866.

The following is an alphabetical list of the Stamp Duties imposed by act of Congress, passed July 13, 1866:

Agreement.—Other than those mentioned in this schedule, (or any appraisement) for every sheet or piece of paper on which it is written, 5 cents.

Bill of Exchange, Foreign.—Drawn in but payable out of the United States, if drawn singly or otherwise than in a set of three or more—same as inland bills of exchange or promissory notes. Drawn in sets of three or more, for every bill of each set, where the sum made payable shall not exceed \$100, or the equivalent thereof, in any foreign currency in which such bills may be expressed, 2 cents; for every additional \$100, or fractional part thereof in excess of \$100, 2 cents.

Bill of Exchange, Inland.—Draft or order for the payment of any sum of money, not exceeding \$100, otherwise than at sight or on demand, or promissory notes, except bank notes and checks: or any memorandum, check, receipt, or other written or printed evidence of an amount of money to be paid on demand or at a time to be designated, for a sum not exceeding \$100, 5 cents; for every additional \$100, or fractional part in excess of \$100, 5 cents.

Bill of Sale.—Bills of sale by which any ship or vessel, or any part thereof, shall be conveyed to or vested in any other person or persons, when the consideration shall not exceed \$500, stamp duty 50 cents; do. when the consideration exceeds \$500 and does not exceed \$1,000, \$1. Exceeding \$1,000, for every additional amount of \$500, or fractional part thereof, 50 cents. Personal property, other than ships or vessels, 5 cents.

Bill of Lading.—For goods and merchandise exported to foreign ports, other than charter party, each 10 cents.

Bonds.—of indemnity—where the money ultimately recoverable thereupon is \$1,000 or less, 10 cents; where the penalty exceeds \$1,000, for every additional \$1,000 or fractional part in excess of \$1,000, 50 cents. For the due execution of the duties of any office, \$1. Of any description other than such as may be required in legal proceedings, or used in connection with mortgage deeds, and not otherwise charged in this schedule, 25 cents.

Certificate.—Other than those mentioned, 5 cents.

Certificate of Damage.—And all other documents issued by any port-warden or marine surveyor, 25 cents.

Certificate of Deposits.—For a sum not exceeding \$100, 5 cents.

Certificate of Profits.—In any incorporated company, for an amount not less than \$10, nor exceeding \$50, cents; from \$50 to \$1,000, 25 cents; exceeding \$1,000, for every additional \$1,000, or fractional part thereof, 25 cents.

Certificate of Stock.—In incorporated company, 25 cents.

Charter Party.—On any letter or memorandum relating to the charter of any vessel, if the registered tonnage does not exceed 150 tons, \$1; from 150 to 300, \$3; from 300 to 600 tons, \$5; over 600 tons, \$10.

Checks, Drafts or Orders.—For any amount on any bank, broker or trust company, at sight or on demand, 2 cents; for amount exceeding \$10 on any person other than a bank, banker or trust company, at sight or on demand, 2 cents.

Cigar Lights.—Made in part of wood, wax, glass, paper or other materials, in parcels or packages, 1 cent; in packages of more than 25 and not more than 50 lights, 2 cents; for every additional 25 lights, or fractional part of that number, 1 cent.

Contracts.—Contracts, broker's note, or memorandum of sale of any goods or merchandise, stocks, bonds, notes of hand, for each note or memorandum of sale, 10 cents.

Conveyance or Deed of Grant.—Where the consideration or deed of value does not exceed \$500, 50 cents; \$500 to \$1,000, \$1; for every additional \$500, or fractional part thereof, in excess of \$1,000, 50 cents.

Entry of Goods.—At custom house, not exceeding in value \$100, 25 cents; from \$100 to 500, 50 cents; exceeding \$500, 1 dollar; for the withdrawal of goods from bonded warehouse, 50 cents.

Friction Matches.—Or lucifer matches, made in part of wood, in packages of 100 or less, 1 cent; when in parcels or packages of more than 100, and not more than 200, each parcel or package, 2 cents, and for every additional or fractional part thereof, 1 cent; for wax tapers, double the rates herein imposed upon friction matches, 1 cent.

Lease.—Where rent is \$300, or less, 50 cents; where the rent exceeds \$300, for each additional \$200, or fraction in excess of 300 dollars, 50 cents; assignment of a lease, same stamp as original, and additional stamp upon the value or consideration of transfer, according to the rates on deeds (See Conveyance.)

Manifest Entry, Clearance.—Of cargo of vessel for foreign port, if tonnage does not exceed 300 tons, 1 dollar; from 300 to 600, 3 dollars; exceeding 600, 5 dollars.

Meats, Fish, Fruits, Sauces, Jellies, &c.—For and upon every can, bottle or other single package, containing meats, fish, shell-fish, fruits, vegetables, sauces, syrups, prepared mustard, jams or jellies, contained therein, packed or sealed, made, prepared and sold, or offered for sale, or removed for consumption in the United States, on or after the first day of October, 1866, when such can, bottle, or other single package with its contents, shall exceed two pounds

in weight, for every additional pound of fractional part, 1 cent.

Mortgage or Personal Bonds.—Given as security for the payment of any definite sum, from \$100 to 500, 50 cents; exceeding \$500, and not exceeding \$1,000, \$1. For every additional 500 dollars, or fractional part thereof, in excess of 500, fifty cents: provided that upon each and every assignment or transfer of mortgage, policy of insurance, or the renewal or continuance of any agreement, contract or charter, by letter or otherwise, a stamp duty shall be required equal to that imposed on the original instrument.

Passage Ticket.—To a foreign port, if of less price than 35 dollars, 50 cents; from 35 to 50 dollars, 1 dollar; and for every additional 50 dollars, or fractional part thereof in excess of 50 dollars, 1 dollar.

Pawnbroker's Certificate.—For any amount, 5 cents.

Playing Cards.—For and upon every pack, not exceeding 52 cards in number, irrespective of price or value, 5 cents.

Policy of Insurance.—On any life or lives, where the amount insured does not exceed 1,000 dollars, 25 cents; from 1,000 dollars to 5,000, 50 cents; exceeding 5,000 dollars, 1 dollar. Fire and Marine Risks.—Premium not exceeding 10 dollars, 10 cents; premium not exceeding 50 dollars, 25 cents; exceeding 50 dollars, 50 cents; Accidental insurance policies are exempt.

Power of Attorney.—To transfer stock, bonds or scrip, to collect dividends, interest or rent, 25 cents; to vote by proxy, except in charitable, religious, literary and cemetery societies, 10 cents; to sell or lease real estate, and perform all other acts not specified; \$1; for any other purpose, 50 cents.

Probate of Will, or Letter of Administration.—Where the estate does not exceed the value of \$2,000, \$1; for every additional \$1,000, or fractional part in excess of \$2,000, 50 cents.

Protest of Notes, Draft, &c.—Or marine protest, &c., 25 cents.

Proprietary Medicines, Cosmetics, &c.—Not over 25 cents, 1 cent; not over 50 cents, 2 cents; not over 75 cents, 3 cents; not over \$1, 4 cents. For every additional 50 cents, or fractions thereof, 2 cents.

Receipt.—Receipt for the payment of any sum of money, or for the payment of any debt due exceeding \$20, not being for satisfaction of any mortgage or judgment, or decree of a court, or endorsement on any stamp obligation in acknowledgment of its fulfillment, for each receipt, 2 cents. Provided, That when more than one signature is affixed to the same paper, one or more stamps may be affixed thereto representing the whole amount of stamps required for such signatures.

Sales.—Or contract for sales of stocks, bonds, foreign exchange, gold and silver bullion and coin, promissory notes or other securities, when made by brokers, banks, bankers who pay a special tax, require equal to 1 cent on every \$100. If there is a fraction over \$100, the same to be stamped at the full rate of \$100. When made by a person, firm or corporation not paying special tax, for every \$100 of value 5 cents. A memorandum of sale or contract must be made by the seller to the buyer upon the sale or contract being made, and the stamps affixed thereto.

Writ.—Writ 50 cents. Where the amount claimed in a writ, issued by a court not of record, is \$100 or over, 50 cents. Upon every confession of judgment, or cognovit, for \$100 or over (except in those cases where the tax for the writ of a commencement of suit has been paid), 50 cents. Writs or other process on appeals from justices' courts or other court of inferior jurisdiction to a court of record, 50 cents. Warrant of distress, when the amount of rent claimed does not exceed \$100, 25 cents; when exceeding \$100, 50 cents.

EXEMPTION.

No stamp duty shall be required on power of attorney or any other paper relating to application for bounties, arrearages of pay, or pensions, or to the receipt thereof from time to time; or upon tickets or contracts of insurance when limited to injury to persons while traveling; nor on certificates of the measurement or weight of animals, wood, coal, or other articles, nor on deposit notes to mutual insurance companies for the insurance upon which policies subject to stamp duties have been or are to be issued; nor on any warrant of attorney accompanying a bond or note, when such bond or note shall have affixed thereto the stamp or stamps denoting the duty required; by and by whenever any bond or note shall be secured by a mortgage, but one stamp duty shall be required to be placed on such paper; nor on any certificate of the record of a deed or other instrument in writing, or of the acknowledgment or proof thereof by attesting witnesses; nor to any endorsement of a negotiable instrument.

Provided that the stamp duty placed thereon shall be the highest rate required for said instruments, or either of them.

Receipts by express companies for the delivery of any property for transportation are exempt from stamp duty.

PENALTIES.

Penalty for making, signing or issuing any instrument, document or paper of any kind whatsoever, or shall accept, negotiate or pay, or cause to be accepted, negotiated or paid, any bill of exchange, draft or order, or promissory note for the payment of money, without the same being duly stamped, or denoting the duty hereby imposed thereon, \$50; and the instrument shall be deemed invalid and of no effect; or for counterfeiting stamps or dies \$1,000, and imprisonment to hard labor not exceeding five years. For making, signing, issuing, accepting or paying any bill of exchange,

draft order, or note without stamp, \$200. For selling property, cosmetics, matches, meals, fish, fruit, sauces, jellies, &c., without proper stamps, fifty dollars.

OTHER PROVISIONS.

Instruments are not to be recorded unless properly stamped.

No instrument is invalid for the want of the particular kinds of stamps designated, provided a legal stamp of equal amount (except proprietary stamps) is duly affixed.

All official instruments, documents and papers issued or used by officers of the United States government or by the officers of any State, county or other municipal corporation, are exempt.

In cases where an adhesive stamp shall be used for denoting any duty imposed by this act, the person using or affixing the same shall write thereon the initials of his name and date upon which the same shall be attached or used, so that the same may not again be used, under a penalty of fifty dollars.

Instruments heretofore issued without stamps, not to be void where stamps are subsequently affixed. Postage stamps cannot be used as revenue stamps.

Any person may present to the commissioner of internal revenue any instrument and require his opinion whether the same is chargeable with any duty; and if the said commissioner shall be of opinion that it is not chargeable with any stamp duty, he is required to impress on it a particular stamp, with words to signify that it is not chargeable with stamp duty; and every instrument on which said stamp is impressed shall be received in evidence in all courts, notwithstanding objection; on the ground of such instrument being without the proper stamp.

The party to whom a document is issued from a foreign country, or by whom it is to be used, shall, before using the same, affix thereon the stamp or stamps indicating the duty thereon.

Proprietors of cosmetics, medicines or proprietary articles, may furnish private dies, and are allowed 5 per cent on all purchases of \$500; over 500, 10 per cent

STOVES, GRATES, RANGES, FIRE BRICKS &c.

ADAMS, DAMON & Co.,

HAVE REOPENED BUSINESS AT THEIR
OLD STAND,

16, Broad Street, Charleston, S. C.

And keep Constantly on Hand

COOKING STOVES

OF THE
Latest Improved Patterns.

Range's Grates, Marble Mantles, Tinners' Machines and Tools, Plumbers' Materials, Iron and Brass, deep well Force and Light Pumps, Sheet Lead, Lead and Iron Piping, Railroad Force Pumps, Also the Great Labor-Saving Washing Machine and Wringer
All Orders attended to with Dispatch.
Mch 1 5 1y

PHILIP FOGARTY & CO.

Wholesale Grocers

AND

COMMISSION MERCHANTS

Corner of Atlantic Wharf & East Bay.

P. FOGARTY, } Charleston, S. C.
S. FOGARTY, }

Agents for **BOYD BROS. & CO'S Cream Ale.**
Mch 1 5 1y

R. Fleming

WITH

WILLIAMS & COVERT,

(Formerly D. R. Williams & Co.)

WHOLESALE DEALERS IN

Hats, Caps, Straw and Millinery GOODS,

NO. 122 MEETING STREET,
Next door to Charleston Hotel.

CHARLESTON, S. C.

We also have a branch of our house in Charlotte, N. C., where we have a large stock of Hats, Caps, Straw and Millinery Goods.

D. R. WILLIAMS, H. C. CALVERT.
May 24 17 3m

CHARLES BELLOISE & CO.,

Commission Merchants,

AND DEALERS IN

Hams, Sides, Shoulders, Smoked Beef, Tongues,

FLOUR, BUTTER, CHEESE,

LARD, EGGS, SOAP, STARCH, CANDLES, &c., &c.

140 & 122 EAST BAY STREET,
Consignments Solicited.

C. BELLOIS, } CHARLESTON, S. C.
H. BELLOIS, }

We would respectfully notify Merchants that we are enabled to supply the trade at lowest prices.
Mch 1 5 1y

ROBINSON & NELSON,

Wholesale and

Retail Dealers In

BOOTS, SHOES, TRUNKS,

TRAVELLING BAGS, &c.

206 KING STREET,
Nearly opposite Victoria Hotel,

Charleston, South Carolina.

J. B. ROBINSON, A. NELSON.
March 1 5 1y

HUNT & BRO.

Shipping, Commission & Forwarding Merchants,

Accommodation Wharf,

I. F. HUNT, } Charleston, S. C.
J. H. HUNT, Jr. }

(Formerly of NEWBERRY, S. C.)

Promptly forward all Merchandise consigned to us arriving in the City from

THE O FOREIGN PORTS

We will give strict attention to Sale and Purchase of Cotton, Rice, Flour, &c.

Liberal Advances on Consignments.

REFERENCES.—G. W. Williams & Co., Charleston, S. C.; Russel & Ellis, Wilmington, N. C.; Biglow & Sargent, Baltimore; Lathbury, Wickersham & Co., Philadelphia; N. L. McCready & Co., New York; Ray & Walter, Boston; G. W. Garmany, Savannah, Ga.; G. B. Wilson, esq., Norfolk, Va.
Mch 1 5 6m

WILLIS & CHISOLM,

FACTORS,

COMMISSION MERCHANTS

AND

SHIPPING AGENTS,

Will attend to the purchase, sale and shipment to Foreign and Domestic Ports, of Cotton, Rice, Lumber and Naval Stores.

Atlantic Wharf, Charleston, S. C.

E. WILLIS, } ALEX. R. CHISOLM.
Mch 1 5 1f

J. A. HENNEMAN

WATCH MAKER

AND **JEWELLER.**

Spartanburg C. H., So. Ca.

HAS JUST RECEIVED

A SELECT ASSORTMENT OF

WATCHES, JEWELRY,

PLATED WARE

AND

Fancy Goods.

ALSO

A NEW LOT OF EIGHT-DAY AND TWENTY-FOUR HOUR CLOCKS, A FIRST-RATE ARTICLE.

WARRENTED

TWO YEARS.

Spectacles for all Eyes and Ages.

WATCHES, CLOCKS AND JEWELRY neatly repaired, and warranted.

J. A. HENNEMAN,
At the Old Place on Main-Street.
Feb 22 4 1f

W. D. Milster

RESPECTFULLY announces to the public, that he has again commenced the

Tinning Business.

and feels himself well prepared and qualified to do all kinds of work in his line, with neatness and dispatch. He has a large stock on hand, of every thing usually found in an establishment of this kind. All articles of TIN WARE, will be kept on hand, thereby rendering himself able to supply the wants of any who may call on him.

He is prepared to do such work as ROOFING, GUTTERING AND REPAIRING. He will work and sell, wholesale or retail, LOW FOR CASH. All work warranted.

SHOP NEAR THE SPARTAN OFFICE.
Feb 1 1 1f

C. C. HUGGINS

TAILOR.

HAVING RETURNED TO THE TOWN of Spartanburg, he takes occasion to inform his friends that he is prepared to do work with neatness and dispatch. He respectfully asks a share of public patronage, and pledges his best endeavors to give satisfaction to his customers.

He may be found at his Shop in rear of J. B. ARCHER'S STORE, where his customers will find plates of the latest fashions.
Feb 1 1 1f

TAILORING.

HAVING just returned from a trip North and West, takes this method of informing his former Patrons and Friends, that he is now prepared to fill all orders with neatness and dispatch in the very LATEST STYLES, as cheap as any one for Cash or Barter.

My shop is over the store of FOSTER & JUDS, opposite the Court House.

The latest SPRING FASHIONS have just been received.
Feb 1 1 1f

FARROW & DUNCAN,

ATTORNEYS AT LAW

AND

Solicitors in Equity,

Office in Brick Building, upstairs, over former Office of James Farrow.

JAMES FARROW, D. R. DUNCA.
April 15 11 1y

WILLIAMS, EVINS & CHOICE,

ATTORNEY'S AT LAW,

SPARTANBURG, S. C.

Geo. W. WILLIAMS, Yorkville, S. C.

Jno. H. EVINS,
WILLIAM CHOICE.

June 14 20 6m

LAW COPARTNERSHIP.

HAVING associated C. J. ELFORD, of Greenville, S. C., with me in the practice of law for Spartanburg District, under the name and style of ELFORD & ELFORD; all business entrusted to my care will receive the prompt and faithful attention of said firm.

J. M. ELFORD.
April 8 10 6m

THE DRY GOODS STORE

Tepe & Smyth

WOULD respectfully inform the LADIES that they are now receiving their

SPRING STOCK,

CONSISTING OF

White Long Cloth, Brown Shirtings and Sheetings, White and Brown Linens, Merrimack, Amoskeag, Schwabe and American CALICOS, warranted fast colors. Jaconets, Cambrics and Victoria Lawns.

A complete and choice assortment of Needle WORK and Linen Sets, Needles, Spool Cotton, Working Cotton and Thread in every variety.

ALSO, a great assortment of DRY GOODS, FANCY GOODS, Lins and Hosiery, Bonnet and Lute-String Ribbons; Thread and Cotton LACES and EDGINGS.

Having been connected for a long time with the Dry Goods business, we are confident of giving satisfaction.

ALSO, on hand a general assortment of BOOTS and SHOES, Tin Ware, Hats and Caps, and a general assortment of GROCERIES, at the UP-TOWN STORE.

FREDK. TEPPE, ALEX. H. SMYTH.
N. B. State Money Bought.

April 26 18 1f

NEW SPRING GOODS.

WE HAVE just received from Charleston, a fresh supply of

BOOTS, SHOES, PRINTS,

and many other articles too numerous to mention, which we offer at cheap rates.

CALL AND SEE US.

B. & J. L. WOFFORD,

No. 4 opposite Court House.

April 8 10 1f

NEW GOODS.

WE are now receiving a capital assortment of GOODS, selected by a member of our firm in the Northern market.

GENTLEMEN'S AND LADIES

DRESS GOODS,

LATEST STYLES OF

LADIES' HATS,

SHOES,

TRIMMINGS, NOTIONS,

CALL AND KNOW OUR PRICES.